

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-2865 (LAK)

This document relates to case nos.:

18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713; 21-cv-05339.

**DECLARATION OF MARC A. WEINSTEIN IN SUPPORT
OF PLAINTIFF SKATTEFORVALTNINGEN'S OPPOSITION TO
DEFENDANTS' MOTION IN LIMINE TO EXCLUDE THE ELYSIUM DOCUMENTS**

I, Marc A. Weinstein, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Hughes Hubbard & Reed LLP, counsel for Plaintiff Skatteforvaltningen (“SKAT”) in these actions. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of SKAT's Opposition to Defendants' Motion *in Limine* to Exclude the Elysium Documents.

3. Attached hereto as Exhibit 1 is a true and correct copy of the First Witness Statement of Sanjay Shah, dated January 19, 2024 and filed in the English High Court in *Skatteforvaltningen (The Danish Customs and Tax Administration) v Avanix Management LLC & Others* [2021] EWHC QF 2021-007459 (QB) (the "English Action").

4. Attached hereto as Exhibit 2 is a true and correct copy of excerpts of the transcript of the trial in the English Action, dated May 21, 2024.

5. Attached hereto as Exhibit 3 is a true and correct copy of excerpts of the transcript of the trial in the English Action, dated June 12, 2024.

6. Attached hereto as Exhibit 4 is a true and correct copy of the First Witness Statement of Graham McKenzie Horn, dated October 27, 2023 and filed in the English Action.

7. Attached hereto as Exhibit 5 is a true and correct copy of the Bates-stamped document JHVM_0009136, produced by the van Merkenstijn Defendants in this litigation, which appears to be a letter from Nikolaj Bjørnholm and Anne Becker-Christensen to Solo Capital (Dubai) Limited, dated June 27, 2012.

8. Attached hereto as Exhibit 6 is a true and correct copy of the Report of the Supervising Legal Representative, appointed by the Dubai International Financial Centre court with respect to the execution of the search order against Elysium Global (Dubai) Limited, dated July 10, 2018.

9. Attached hereto as Exhibit 7 is a true and correct copy of the Declaration of Rana Shashaa, Deloitte Professional Services (Dubai) Limited, dated November 26, 2021.

10. Attached hereto as Exhibit 8 is a true and correct copy of Plaintiff SKAT's production cover letter to defendants' counsel, dated December 3, 2021.

11. Attached hereto as Exhibit 9 is a true and correct copy of Bates-stamped document ELYSIUM-04121825.

12. Attached hereto as Exhibit 10 is a true and correct copy of Bates-stamped document ELYSIUM-04657181.

13. Attached hereto as Exhibit 11 is a true and correct copy of Bates-stamped document ELYSIUM-01744925.

14. Attached hereto as Exhibit 12 is a true and correct copy of Bates-stamped document ELYSIUM-09138288.

15. Attached hereto as Exhibit 13 is a true and correct copy of Bates-stamped document WH_MDL_00041680, produced by the Markowitz defendants in this litigation.

16. Attached hereto as Exhibit 14 is a true and correct copy of Bates-stamped document ELYSIUM-04029621.

17. Attached hereto as Exhibit 15 is a true and correct copy of Bates-stamped document ELYSIUM-04030318.

18. Attached hereto as Exhibit 16 is a true and correct copy of Bates-stamped document ELYSIUM-03957912.

19. Attached hereto as Exhibit 17 is a true and correct copy of Bates-stamped document ELYSIUM-03977485.

20. Attached hereto as Exhibit 18 is a true and correct copy of Bates-stamped document ELYSIUM-03957972.

21. Attached hereto as Exhibit 19 is a true and correct copy of Bates-stamped document WH_MDL_00020922, produced by the Markowitz defendants in this litigation.

22. Attached hereto as Exhibit 20 is a true and correct copy of Bates-stamped document WH_MDL_00021026, produced by the Markowitz defendants in this litigation.

23. Attached hereto as Exhibit 21 is a true and correct copy of Bates-stamped document MBJ_0011370, produced by defendant Michael Ben-Jacob in this litigation.

24. Attached hereto as Exhibit 22 is a true and correct copy of Bates-stamped document ELYSIUM-04123923.

25. Attached hereto as Exhibit 23 is a true and correct copy of Bates-stamped document ELYSIUM-04130261.

26. Attached hereto as Exhibit 24 is a true and correct copy of Bates-stamped document WH_MDL_00009893, produced by the Markowitz defendants in this litigation.

27. Attached hereto as Exhibit 25 is a true and correct copy of Bates-stamped document WH_MDL_00042922, produced by the Markowitz defendants in this litigation.

28. Attached hereto as Exhibit 26 is a true and correct copy of Bates-stamped document ELYSIUM-09916835.

29. Attached hereto as Exhibit 27 is a true and correct copy of Bates-stamped document JHVM_0014692, produced by the van Merkensteijn defendants in this litigation.

30. Attached hereto as Exhibit 28 is a true and correct copy of Bates-stamped document ELYSIUM-09140791.

31. Attached hereto as Exhibit 29 is a true and correct copy of Bates-stamped document JHVM_0001406, produced by the van Merkensteijn defendants in this litigation.

32. Attached hereto as Exhibit 30 is a true and correct copy of Bates-stamped document GUNDERSON 00009434, produced in this litigation by non-party Stephanie Gunderson, who was previously employed by defendants John and Elizabeth van Merkenstein.

33. Attached hereto as Exhibit 31 is a true and correct copy of Bates-stamped document ELYSIUM-02548987.

34. Attached hereto as Exhibit 32 is a true and correct copy of Bates-stamped document ELYSIUM-02549758.

35. Attached hereto as Exhibit 33 is a true and correct copy of Bates-stamped document ELYSIUM-04773847.

36. Attached hereto as Exhibit 34 is a true and correct copy of Bates-stamped document JHVM_0001821 produced by the van Merkensteijn defendants in this litigation.

37. Attached hereto as Exhibit 35 is a true and correct copy of Bates-stamped document ELYSIUM-03779092.

38. Attached hereto as Exhibit 36 is a true and correct copy of Bates-stamped document MPSKAT00002043.

39. Attached hereto as Exhibit 37 is a true and correct copy of Bates-stamped document ELYSIUM-04548866.

40. Attached hereto as Exhibit 38 is a true and correct copy of Bates-stamped document KLUGMAN00003521, produced by the Klugman defendants in this litigation.

41. Attached hereto as Exhibit 39 are true and correct copies of Case Management Orders in SKAT's English Action, dated December 2, 2022, June 9, 2023, and October 19, 2023.

42. Attached hereto as Exhibit 40 is a true and correct copy of excerpts of the transcript of the trial in the English Action, dated May 24, 2024.

43. Attached hereto as Exhibit 41 is a true and correct copy of excerpts of the transcript of the deposition of Richard Markowitz, dated April 8-9, 2021.

44. Attached hereto as Exhibit 42 is a true and correct copy of Bates-stamped document ELYSIUM-00389317.

45. Attached hereto as Exhibit 43 is a true and correct copy of excerpts of the transcript of the deposition of Robert Klugman, dated January 28, 2021.

46. Attached hereto as Exhibit 44 is a true and correct copy of Bates-stamped document WH_MDL_00029401, produced by the Markowitz defendants in this litigation.

47. Attached hereto as Exhibit 45 is a true and correct copy of Bates-stamped document SKAT_MDL_001_00059293.

48. Attached hereto as Exhibit 46 is a true and correct copy of Bates-stamped document SKAT_MDL_001_00057073.

49. Attached hereto as Exhibit 47 is a true and correct copy of the Expert Report of Bruce G. Dubinsky, dated December 31, 2021.

50. Attached hereto as Exhibit 48 is a true and correct copy of the Declaration of Anders Peter Bryde Rasmussen, dated May 17, 2021.

51. Attached hereto as Exhibit 49 is a true and correct copy of the Financial Conduct Authority Final Notice to Sapien Capital Limited, dated May 6, 2021.

I, MARC A. WEINSTEIN, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
September 3, 2024

/s/ Marc A. Weinstein
Marc A. Weinstein